

**UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT**

**Policies and Procedures for Using
Expense to Expense Journal Voucher (VA) Documents**

I. Expense to Expense Journal Voucher (VA) Document Purpose

The purpose of FBMS Expense to Expense Journal Voucher (VA) documents is to make corrections to the cost structure on expense related financial documents impacting certain U.S. Standard General Ledger (USSGL) accounts beginning with "6". Cost structure adjustments include changes to the cost center (organization), functional area (subactivity and program element), and/or work breakdown structure (WBS) (project number). In rare instances the commitment item (budget object class) may also be adjusted

II. Sources and Review of FBMS Transactions

Original financial transaction information is required to prepare a VA document for entry into FBMS. FBMS provides a variety of reports and queries to use, but the following data fields must be provided by any particular report or query to ensure that (1) that a VA document is the proper instrument for making any change and (2) that all necessary data required to create a proper VA document is provided:

- A. The amount of the original transaction, which should also indicate whether the transaction was a debit or a credit (or a positive or a negative AMOUNT). (e.g., General FM Query: FI Line Items (Invoice/Payments)).
- B. The original document number (e.g., General FM Query: FI doc:doc.number).
- C. The document type of the original transaction (e.g., General FM Query: Document type).
- D. The posting date of the original transaction (e.g. General FM Query: Posting date).
- E. The G/L account (including the commitment item (BOC) of the original transaction) . (e.g., General FM Query: G/L Account).
- F. The cost center of the original transaction (e.g., General FM Query: Cost Center) .
- G. The functional area of the original transaction (e.g., General FM Query: Functional area).
- H. If required, the work breakdown structure of the original transaction (e.g., General FM Query: WBS Element).

III. Determination of Corrections to Financial Transactions

Not all financial transactions can be corrected using a VA document. Once the determination is made that a previously recorded transaction requires correction, the most appropriate type of

FBMS instrument to be used for the correction must also be determined, i.e., a VA document or another type of FBMS adjustment.

A. Financial Cost Transactions That May be Corrected With a VA Document

A VA document is used to correct cost structures for FBMS payment documents that were posted to USSGL accounts beginning with "6." While there are a number of USSGL accounts beginning with "6," only the following are to be corrected with a VA document:

6100 – Operating Expenses/Program Costs

6330 – Other Interest Expenses

6400 – Benefit Expense (only FFS personnel benefit costs preapproved by OC-610)

6900 - Nonproduction Costs

The National Operations Center, Financial Reporting and Programs Branch (OC610), should be contacted at (303) 236-6325 to obtain preapproval for correcting any other USSGL account document beginning with "6."

B. Financial Transactions That May Not Be Corrected With a VA Document

A VA document is not to be used to correct cost structures that were posted to any USSGL accounts other than 6100, 6330, and 6900 unless NOC (OC610), preapproval was obtained. NOC approval is required for all USSGL 6400 cost adjustments. Particularly to be noted is that acquisitions of property using a commitment item (BOC) beginning with 311 and 312 are not to be corrected with a VA document. These must be corrected by reversing a series of transactions beginning with the original purchase request and ending with the payment transaction. The following types of FBMS expense transactions are to be corrected in FBMS as indicated:

SB – Expense-Revenue to Balance Sheet JV transactions used to process GSA vehicle accruals are not to be corrected with VA documents. If the G/L Account commitment item ends with "A" (e.g., 6100.222EA and 6100.233LA) rather than with a "O" (e.g., 6100.222EO and 6100.233LO) this indicates that the original transaction is an accrual, which is not to be corrected by a VA document. These documents are automatically reversed the following month and converted to KI (GSA IPAC Disbursements) documents. GSA vehicle cost transactions on a KI document may be corrected with a VA document.

KC – Charge Card Reallocation, KD – Charge Card Credit Reallocation, KE - Charge Card Vendor Invoice, KF – Charge Card Vendor Credit, RC – MM Charge Card Reallocation, and RD – MM Charge Card Credit Reallocation: Charge card related costs must be corrected by entering adjustments through the FBMS Reallocate Charge Card feature (FBMS path: Core Financials > CC > Reallocate Charge Card Cost).

ZF – Labor Accrual, ZG – Labor Adjustment, and ZL – Labor Actual: Payroll transactions must be corrected by entering adjustments through the FBMS Labor Cost Adjustments feature (FBMS path: Core Financials > Labor > Labor Cost Adjustments).

IV. VA Document Fiscal Year (FY) Limitation Policy

Center/State/Field Offices are authorized to make corrections to **current** Fiscal Year financial transactions only. Most commonly, corrections to prior fiscal year transactions are done only when directed by auditors; as a result of legal litigation; or when correcting prior FY transactions charged to reimbursable, trust, and contributed funds. When a need arises to correct a prior fiscal year transaction, contact the NOC (OC610), at 303-236-6325. The NOC will determine if the adjustment should be made and will provide guidance. A NOC approval signature is required on the hardcopy of the VA document for corrections to prior FY transactions.

The correction of prior fiscal year personnel costs that defaulted to functional area L08880000.000000 may be corrected through the FBMS Labor Cost Adjustments feature.

V. VA Document Dollar Limitation Policy

The VA document authority granted to Center/State/Field offices is limited to an aggregate amount of less than \$50,000.00 for each document. **Do not** split amounts exceeding \$50,000.00 to avoid the limitation. The FBMS role that allows the entry of VA documents will be removed from any Center/State/Field employee found to violate this limitation. When a need arises to correct an aggregate amount greater than the \$50,000.00 limitation, enter the VA document into FBMS, place it in “Park” status, and forward a hard copy of the VA document to the NOC (OC610) along with supporting documentation for the original transaction. The following names in printed form plus telephone numbers (including area codes) and dates need to be added to the printed copy of the VA document:

Employee who approved the VA document
Employee who parked the VA document

If everything is in order, a NOC GL senior financial accountant will post the document in FBMS and sign the hard copy of the submitted VA document voucher.

VI. Commitment Item (BOC) Change Policy

Most documents entered into FBMS generally have the commitment item (BOC) generated by FBMS, usually based on the User Product Code (UPC) entered in PRISM. While a VA document can be used to change a commitment item, such a change should be rarely required. Any change to the commitment item will require the preapproval of the NOC (OC-610).

VI. Prompt Pay Interest Correction Policy

When prompt pay interest is paid through FBMS, these entries will appear as USGL/6330.00000 or USGL/6330.00MAN. VA documents can be used to correct the Cost Center, Functional Area, and/or WBS related to prompt pay interest documents. **Do not** change the GL Account for interest shown on a query report through the use of a VA document. VA entries for interest transaction must use the same functional area that the principal amount was charged to. This requirement is found in 5 CFR § 1315.10(b)(5): "Agencies shall pay any late payment interest penalties (including any additional penalties required under § 1315.11) under this part from the funds for the administration of the program for which the penalty was incurred." In other words, if interest was paid on an original source document, you must correct both the payment and the interest amount when preparing a VA document.

IX. Original Source Document Reference Policy

The document number of the original source document must be entered in the Reference field found on VA document header. This is required for audit purposes to establish an audit trail back to the original source transaction and to facilitate research. Only one original source document number is to be used for each VA document. VA documents without a completed Reference field will not be allowed, except in rare circumstances. Contact the NOC (OC-610), at 303-236-6325 for approval prior to entering a VA document without source document references.

X. Reviewing Balanced Standard Vouchers

VA documents that have been posted in FBMS may be reviewed the next day on FBMS transaction reports except documents entered on the weekend generally may not be reviewed until the following Tuesday.

XI. Records Retention

Original VA forms and/or screen prints with required signatures must be retained in permanent files for six years and three months. The generating office must retain or archive a copy of original forms and backup information for auditing purposes.